

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EASTPORT

2007-08

138 - 104

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	84	41	125	131	256
10 ATTENDING PUPILS (OCTOBER 2006)	82	41	123	135	258
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	83.0	41.0	124.0 (48%)	133.0 (52%)	257.0

12 Position	K-5	6-8	9-12	=	E.P.S. FTE	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A. TEACHERS	4.9 (17:1)	2.6 (16:1)	8.9 (15:1)	=	16.4 /	22.1 =	=	.74 X	956,707 =	=	339,822	368,141
B. GUIDANCE	0.2 (350:1)	0.1 (350:1)	0.5 (250:1)	=	0.8 /	1.0 =	=	.80 X	35,597 =	=	13,669	14,809
C. LIBRARIANS	0.1 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.4 /	0.0 =	=	.40 X	0 =	=	5,649	6,119
D. HEALTH	0.1 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.4 /	0.0 =	=	.40 X	0 =	=	7,056	7,643
E. EDUCATION TECHS	0.8 (100:1)	0.4 (100:1)	0.5 (250:1)	=	1.7 /	3.0 =	=	.57 X	49,779 =	=	13,620	14,754
F. LIBRARY TECHS	0.2 (500:1)	0.1 (500:1)	0.3 (500:1)	=	0.6 /	0.9 =	=	.67 X	14,249 =	=	4,583	4,964
G. CLERICAL	0.4 (200:1)	0.2 (200:1)	0.7 (200:1)	=	1.3 /	3.0 =	=	.43 X	83,060 =	=	17,144	18,572
H. SCHOOL ADMIN.	0.3 (305:1)	0.1 (305:1)	0.4 (315:1)	=	0.8 /	2.0 =	=	.40 X	127,571 =	=	24,493	26,535

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	4,092	4,389
B. Supplies and Equipment	311	430	38,564	57,190
C. Professional Development	52	52	6,448	6,916
D. Instructional Leadership Support	21	21	2,604	2,793
E. Co- and Extra-Curricular Student	30	102	3,720	13,566
F. System Administration/Support	359	356	44,516	47,348
G. Operations & Maintenance	956	1,136	118,544	151,088

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	69,577	75,375
B. Education & Library Technicians	36.00%	6,553	7,098
C. Clerical	29.00%	4,972	5,386
D. School Administrators	14.00%	3,429	3,715

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-82,345	-89,200
16 Adjustment for Title I Revenues	-104,191	-112,874

17 TOTALS	542,517	634,326
18 E.P.S. RATES	4,375	4,769

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EASTPORT

2007-08

138 - 104

A. OPERATING COST ALLOCATIONS

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	149.0	69.0	218.0		
	OCTOBER 2004	131.0	54.0	185.0		
	APRIL 2005	129.0	53.0	182.0		
	OCTOBER 2005	122.0	46.0	168.0		
	APRIL 2006	125.0	47.0	172.0		
	OCTOBER 2006	123.0	50.0	173.0		
21	BASIC COUNTS	AVG. CAL. YEAR PUPILS	DECLINING ENROLL. ADJ	X X	SAU EPS RATES	
	K-8 PUPILS	124.0 +	5.83	X	4,375.00	= 568,006.25
	9-12 PUPILS	48.5 +	4.66	X	4,769.00	= 253,520.04
	ADULT EDUC. COURSES AT .1	0.0		X	4,769.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,375.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.125		X	4,769.00	= 596.13
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X X		
	K-8 DISADVANTAGED @ .6504	80.6	X .15	X	4,375.00	= 52,893.75
	9-12 DISADVANTAGED @ .6504	31.5	X .15	X	4,769.00	= 22,533.53
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	4,375.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	4,769.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X X X X		
	K-8 STUDENT ASSESSMENT	124.0		X	40.00	= 4,960.00
	9-12 STUDENT ASSESSMENT	48.5		X	40.00	= 1,940.00
	K-8 TECHNOLOGY RESOURCES	124.0		X	87.00	= 10,788.00
	9-12 TECHNOLOGY RESOURCES	48.5		X	265.00	= 12,852.50
	K-2 PUPILS	46.5	X .10	X	4,375.00	= 20,343.75
ISOLATED SMALL SCHOOL ADJUSTMENT						
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 29,817.14
OPERATING ALLOCATION						978,251.09
OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %						929,338.53
30	ADJUSTED TOTAL OPERATING ALLOCATION					929,338.53

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EASTPORT

2007-08

138 - 104

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	1,775.37	X	102.90%	=	1,826.86
32	SPECIAL EDUCATION - EPS ALLOCATION					352,062.68
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					118,045.08
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					471,934.62
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					1,401,273.15

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
		11/01/07 ADDN & REN TO ELEM SCHOOL	161,197.00	0.00	161,197.00
		05/01/08 ADDN & REN TO ELEM SCHOOL	0.00	4,130.69	4,130.69
42	TOTAL PRINCIPAL & INTEREST		161,197.00	4,130.69	165,327.69
43	APPROVED LEASES FOR 2006-07				0.00
43A	APPROVED LEASE PURCHASES FOR 2006-07				0.00
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				165,327.69
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				1,566,600.84

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

					TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS	2006 STATE VALUATION	MILL EXPECTATION	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		
EASTPORT	172.5 100.00%	93,400,000	7.44	694,896.00		1,566,600.84	694,896.00	100.00% 7.44M
TOTAL	172.5	93,400,000		694,896.00		1,566,600.84	694,896.00	100.00% 7.44M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EASTPORT

2007-08

138 - 104

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,566,600.84	694,896.00	871,704.84
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	1,566,600.84	694,896.00	871,704.84
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT			0.00
58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686			222,683.97
58G LIMITATION OF INCREASES ADJUSTMENT - 15%			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			16,300.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			1,110,688.81
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):		LOCAL SHARE % = 44.36%	STATE SHARE % = 55.64%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):		LOCAL SHARE % = 29.10%	STATE SHARE % = 70.90%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	1,615,513.40		